
STATUTORY INSTRUMENTS

2014 No. 2848

The Firefighters' Pension Scheme (England) Regulations 2014

PART 8

Contributions

CHAPTER 3

Employer contributions

Employer contributions

117.—(1) The Secretary of State must determine after consultation with the scheme actuary the employer contribution rate.

(2) The employer of an active member of this scheme must pay contributions at the employer contribution rate on that member's pensionable earnings.

(3) The employer of an active member who is treated under regulation 18 (meaning of "assumed pensionable pay") as receiving assumed pensionable pay must pay contributions at the employer contribution rate of the assumed pensionable pay that the member is treated as receiving.

(4) The Secretary of State must notify the scheme manager of the employer contribution rate and the date from which this will take effect.

(5) In these Regulations, "employer contribution" means the contributions payable under paragraph (2) or (3) of this regulation.

Employer additional contribution: ill-health award

118.—(1) Where a member (H) has retired with an entitlement to the immediate payment of a higher tier ill-health pension and a lower tier ill-health pension under regulation 65(2) (entitlement to lower tier ill-health pension and higher tier ill-health pension), H's employer must pay a higher tier ill-health additional contribution.

(2) The amount of the higher tier ill-health additional contribution is the amount determined and notified to H's employer by the Secretary of State.

(3) Where a member (L) has retired with an entitlement to the immediate payment of a lower tier ill-health pension and without any entitlement to a higher tier ill-health pension, L's employer must pay a lower tier ill-health additional contribution.

(4) The amount of the lower tier ill-health additional contribution is the amount determined and notified to L's employer by the Secretary of State.

(5) The employer must pay the higher tier ill health additional contribution or the lower tier ill health additional contribution, as the case may be, in equal instalments due on:

- (a) the date on which the member retires;
- (b) 1st April of the financial year following the financial year in which the first instalment was paid;

- (c) 1st April of the financial year following the financial year in which the second instalment was paid.

Refund of employer additional contribution for ill health award following review

119.—(1) Subject to paragraph (2), where the scheme manager has considered the entitlement of a member (P) to an ill-health award under regulation 68 (review of ill-health award or early payment of retirement pension) and as a consequence of that review the entitlement of P to either a higher tier ill-health pension or a lower tier ill-health pension has ceased, or the entitlement of P to both pensions has ceased, the scheme manager must pay the amount in paragraph (3) or (5), as the case may be, to the employer.

(2) Where the employer has paid all the instalments of higher tier ill-health additional contributions required by regulation 118 (employer additional contribution: ill-health award), the scheme manager is not required to pay the employer the amount mentioned in paragraph (3).

(3) Where P, as a result of a review under regulation 68 (review of ill-health award or early payment of retirement pension), ceases to be entitled to a higher tier ill-health pension and remains entitled to a lower tier ill-health pension, the scheme manager must pay an amount equal to the difference between the instalments of higher tier ill-health additional contribution which have been paid under regulation 118(1) (employer additional contribution: ill-health award) and the instalments of the lower tier ill-health additional contribution which would have been required to be paid under regulation 118(3) (employer additional contribution: ill-health award) if only the lower tier ill-health pension had been payable (“the notional payment”).

(4) The scheme manager must determine the amount of the notional payment payable under paragraph (3).

(5) Where P, as a result of a review under regulation 68 (review of ill-health award or early payment of retirement pension), ceases to be entitled to a higher tier ill health pension and to a lower tier ill-health pension or to a lower tier ill-health pension as the case may be and the employer has not paid all the instalments of higher tier ill-health pension or lower tier ill-health pension as required by regulation 118 (employer additional contribution ill-health award), the scheme manager must repay to the employer any instalments of higher tier ill-health additional contribution or lower tier ill-health additional contribution as the case may be, which have been paid in respect of P and no further instalments will be due in respect of P.

Employer additional contribution: employer initiated retirement

120.—(1) Where an employer has made a determination under regulation 62 (employer initiated retirement) to pay an active member who has not attained normal pension age a pension calculated in accordance with regulation 59 (annual rate of retirement pension (active members)) without making the early payment reduction, the employer must pay the employer initiated retirement additional contribution.

(2) The amount of the employer initiated retirement additional contribution is calculated in accordance with actuarial guidance and that actuarial guidance must have regard to the difference between the pension that is payable under regulation 62 (employer initiated retirement) and the pension payable under regulation 59 (annual rate of retirement pension (active members)) reduced in accordance with regulation 61(3) (early payment reduction).